

THE LIBRARY OF CONGRESS

Consolidating Schedule - Balance Sheet

As of September 30, 1999

Assets	Combined	Eliminations	Consolidated
Entity Assets:			
Intragovernmental Assets			
Fund Balance with Treasury (Note 2)	\$ 163,619,265	\$	163,619,265
Investments (Note 5)	35,586,097		35,586,097
Accounts Receivable, Net (Note 6.A)	5,039,952	680,938	4,359,014
Other Assets	1,622,500	1,168,671	453,829
Investments (Note 5)	18,879,646		18,879,646
Accounts Receivable, Net (Note 6.A)	381,885		381,885
Pledges Receivable-Donations (Note 6.B)	13,473,626		13,493,626
Cash and Other Monetary Assets (Note 3)	1,725,468		1,725,468
Inventory (Note 7)	2,443,353		2,443,353
Property and Equipment, Net (Note 8)	63,145,883		63,145,883
Library Collections (Note 1.M)			
Total Entity Assets	305,917,675	1,849,609	304,068,066
Non-Entity Assets:			
Fund Balance with Treasury (Note 2)	140,737		140,737
Investments, Intragovernmental Securities (Note 5)	774,757,749		774,757,749
Accounts Receivable, Net	7,198		7,198
Intragovernmental (Note 6.A)			
Accounts Receivable, Net (Note 6.A)	20,266		20,266
Cash and Other Monetary Assets (Note 3)	16,779		16,779
Total Non-Entity Assets	774,942,729		774,942,729
Total Assets	\$ 1,080,860,404	\$ 1,849,609	\$ 1,079,010,795
LIABILITIES			
Liabilities Covered by Budgetary Resources:			
Intragovernmental liabilities			
Accounts Payable	\$ 4,057,865	680,938	\$ 3,376,927
Advances from Others	30,138,146	1,168,671	28,969,475
Accounts Payable	21,879,361		21,879,361
Advances From Others	2,313,636		2,313,636
Custodial Liability	774,915,266		774,915,266
Accrued Funded Payroll, Benefits	15,433,392		15,433,392
Other Liabilities (Note 12)	633,782		633,782
Total Liabilities Covered by Budgetary Resources	849,371,448	1,849,609	847,521,839
Liabilities not Covered by Budgetary Resources:			
Deposit Account Liability	3,960,676		3,960,676
Accrued Unfunded Annual and Compensatory Leave	17,131,692		17,131,692
Accrued Unfunded Workers Compensation (Note 10)	11,565,983		11,565,983
Capital Lease Liability (Note 9)	5,939,845		5,939,845
Other Liabilities (Note 12)	31,937		31,937
Total Liabilities not Covered by Budgetary Resource	38,630,133		38,630,133
Total Liabilities	888,001,581	1,849,609	886,151,972
NET POSITION			
Balances:			
Unexpected Appropriations (Note 13)	70,683,170		70,683,170
Cumulative Results of Operations	122,175,653		122,175,653
Total Net Position	192,858,823		192,858,823
Total Liabilities and Net Position	\$ 1,080,860,404	1,849,609	1,079,010,795

See accompanying independent auditors' report.

THE LIBRARY OF CONGRESS

Consolidating Schedule - Net Costs

For the Year Ended September 30, 1999

Net Costs by Program Area:

	Combined	Eliminations	Consolidated
Library Services:			
Program Costs	\$ 243,523,961	\$ 4,477,534	\$ 239,046,427
Less Earned Revenue	<u>4,869,534</u>	<u>785</u>	<u>4,868,749</u>
Net Program Costs	238,654,427	4,476,749	234,177,678
Law Library:			
Program Costs	14,582,076	19,545	14,562,531
Less Earned Revenue	<u>14,582,076</u>	<u>19,545</u>	<u>14,562,531</u>
Net Program Costs	14,582,076	19,545	14,562,531
Copyright Office:			
Program Costs	48,839,254	799,933	48,039,321
Less Earned Revenue	<u>18,218,923</u>	<u>799,933</u>	<u>18,218,923</u>
Net Program Costs	30,620,331	799,933	29,820,398
Congressional Research Service:			
Program Costs	96,958,239	940,431	96,017,808
Less Earned Revenue	<u>96,958,239</u>	<u>940,431</u>	<u>96,017,808</u>
Net Program Costs	96,958,239	940,431	96,017,808
National Library Service for the Blind and			
Program Costs	46,501,536	103,834	46,397,702
Less Earned Revenue	<u>46,501,536</u>	<u>103,834</u>	<u>46,397,702</u>
Net Program Costs	46,501,536	103,834	46,397,702
Reimbursable Funds:			
Program Costs	54,795,853	1,134,316	53,661,537
Less Earned Revenue	<u>53,440,166</u>	<u>5,543,000</u>	<u>47,897,166</u>
Net Program Costs	1,355,687	(4,408,684)	5,764,371
Revolving Funds:			
Program Costs	16,128,920	481,932	15,646,988
Less Earned Revenue	<u>8,695,461</u>	<u>2,413,740</u>	<u>6,281,721</u>
Net Program Costs	7,433,459	(1,931,808)	9,365,267
Costs not Assigned to Programs	35		35
Less Earned Revenue not Attributed to Programs	<u>0</u>	<u>0</u>	<u>0</u>
Net Costs of Operations	<u>\$ 436,105,790</u>	<u>0</u>	<u>\$ 436,105,790</u>

See accompanying independent auditors' report.

THE LIBRARY OF CONGRESS

Supplemental Schedule of Program Costs

For the Year Ended September 30, 1999

Net Costs by Program Area:

Library Services:

	Combined	Eliminations	Consolidated
Intragovernmental			
Production	\$ 64,231,719	\$ 4,477,534	\$ 59,754,185
Non-Production	123,703		123,703
With the Public			
Production	179,168,539		179,168,539
Non-Production			
Total Program Costs	243,523,961	4,477,534	239,046,427

Law Library:

Intragovernmental			
Production	4,152,245	19,545	4,132,700
Non-Production	2,203		2,203
With the Public			
Production	10,427,628		10,427,628
Non-Production			
Total Program Costs	14,582,076	19,545	14,562,531

Copyright Office:

Intragovernmental			
Production	13,931,102	799,933	13,131,169
Non-Production	10,726		10,726
With the Public			
Production	34,897,426		34,897,426
Non-Production			
Total Program Costs	48,839,254	799,933	48,039,321

Congressional Research Service:

Intragovernmental			
Production	22,332,546	940,431	21,392,115
Non-Production	13,392		13,392
With the Public			
Production	74,612,301		74,612,301
Non-Production			
Total Program Costs	96,958,239	940,431	96,017,808

National Library Service for the Blind and Physically

Intragovernmental			
Production	4,070,588	103,834	3,966,754
Non-Production	2,763		2,763
With the Public			
Production	42,428,185		42,428,185
Non-Production			
Total Program Costs	46,501,536	103,834	46,397,702

Reimbursable Funds:

Intragovernmental			
Production	5,945,769	1,134,316	4,811,453
Non-Production	784		784
With the Public			
Production	48,849,300		48,849,300
Non-Production			
Total Program Costs	54,795,853	1,134,316	53,661,537

Revolving Funds:

Intragovernmental			
Production	4,952,728	481,932	4,470,796
Non-Production	16,149		16,149
With the Public			
Production	11,160,043		11,160,043
Non-Production			
Total Program Costs	16,128,920	481,932	15,646,988

Costs not Assigned to Programs

With the Public			
Production	35		35
Non-Production			
Total Program Costs	35		35

See accompanying independent auditors' report.